
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
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TO: All County Auditors and County Treasurers

FROM: Courtney L. Schaafsma, Commissioner

RE: Tax Rate Notice

DATE: May 18, 2015

On May 5, 2015, Governor Pence signed into law House Enrolled Act 1495-2015 (“HEA 1495”), which amends IC 6-1.1-22-4 so that immediately upon the treasurer’s receipt of the tax duplicate from the auditor, the county *auditor*, rather than the county *treasurer*, is responsible for giving notice of the rate of tax per \$100 of assessed valuation to be collected in the county for each purpose and the total of the rates in each taxing district. This amendment is effective July 1, 2015, so county auditors will be responsible for this notice beginning with the 2016 budgets.

Unchanged is the requirement that this notice be published in the form prescribed by the Department of Local Government Finance (“Department”) three times, with each publication one week apart. The notice must be printed in two newspapers that represent different political parties and that are published in the county. However, if two newspapers that represent different political parties are not published in the county, the notice must be printed in one newspaper.

Traditionally, the Department has recommended publishing the ads such that the third weekly ad is run during the week preceding the May tax bill due date. However, the county auditor can proceed with publishing the ads as soon as the tax duplicate is delivered to the county treasurer.

Contact Information

Questions may be directed to General Counsel Mike Duffy at 317-233-9219 or mduffy@dlgf.in.gov.